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PART 6H: NO. 1

Fiscal Commission, 1947-1948

First Session

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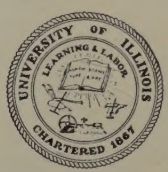

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PREFACE

The *Check List of United Nations Documents* will be a complete list of the documents issued by the organs of the United Nations. The *Check List* will appear in separate parts, each one devoted to the documents of a particular organ. The following table discloses the general plan.

Part	
1	General Assembly (and subsidiary organs)
2	Security Council (and subsidiary organs)
3	Atomic Energy Commission
4	Trusteeship Council
5	Economic and Social Council
	Functional Commissions of the Economic and Social Council
6A	Economic and Employment Commission
6B	Transport and Communications Commission
6C	Statistical Commission
6D	Commission on Human Rights
6E	Social Commission
6F	Commission on the Status of Women
6G	Commission on Narcotic Drugs
6H	Fiscal Commission
6J	Population Commission
	Regional Economic Commissions of the Economic and Social Council
7A	Economic Commission for Europe
7B	Economic Commission for Asia and the Far East
7C	Economic Commission for Latin America
8	Other Bodies
9	Conferences
10	Narcotic Drugs Reports
11	International Court of Justice
12	Secretariat

Every part will be issued in consecutive numbers. The initial numbers will cover the period from the beginning of 1946 to the end of 1948. Subsequent numbers will be issued after the close of each session of the organ concerned.

In addition to the list of documents, every part will contain a subject-index, and an introduction noting the unpublished records of meetings and sound recordings deposited in the Archives of the United Nations, the press releases concerning meetings, and certain supplementary information.

Part 6H of the *Check List of United Nations Documents* comprises the documents of the Fiscal Commission, one of the functional Commissions of the Economic and Social Council. This first number of Part 6H lists the documents of the first session of the Commission and subsequent documents issued during the years 1947 and 1948.

The second number of Part 6H will appear shortly after the end of the second session of the Fiscal Commission, scheduled to open in January 1949. Subsequent numbers will be published after each successive session of the Commission.

The user of this volume will find it more helpful if he first reads carefully the explanations to the Introduction, the Check List and the Subject-Index, and observes especially that in the Subject-Index all references to records of meetings, none of which were published, are made to the section (§) numbers of the Introduction, and that the Check List may be used independently of the Introduction during an inventory of document holdings.

PREFACE

The Department of Public Information gratefully acknowledges the assistance of the Carnegie Endowment for International Peace and the Rockefeller Foundation in the preparation of this *Check List.*

Harry N. M. Winton
Chief, Documents Index Unit

1 February 1949

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INTRODUCTION

Explanation

This introduction describes briefly the Fiscal Commission and its ad hoc committees during the period 1947-1948, by listing the nominating States, members and officers of the Commission and its Committees, and tabulating the meeting records of the first session. The Fiscal Commission, unlike other functional Commissions of the Economic and Social Council, has not published the meeting records of its first session. The tables of meeting records indicate the relevant press releases and, under the heading "*Archives*", the unpublished manuscript meeting records deposited in the Archives of the United Nations ("TPV", "Notes").

In the Subject-Index, all citations to documents other than meeting records are made to the entry numbers in the Check List. For citations in the Subject-Index to meeting records, however, reference is made directly to the appropriate section (§) numbers and meeting numbers (where possible) in the tables of this Introduction.

Establishment of the Fiscal Commission

§1. The Fiscal Commission, one of the functional Commissions of the Economic and Social Council, was established by Economic and Social Council Resolution 2 (III), adopted 1-3 October 1946. The Commission is composed of one representative from each of the fifteen Members of the United Nations selected by the Council. Except for the initial period, the term of office shall be three years. For the initial period one third of the members were elected to serve for two years, one third for three years and one third for four years. The Economic and Social Council at its forty-sixth plenary meeting, 2 October 1946, elected the fifteen members of the Commission. At the forty-seventh plenary meeting of the Council, 3 October 1946, the terms of office were determined by lot as follows: To serve for two years, Belgium, Czechoslovakia, India, New Zealand, and the United States of America; for three years, Colombia, Cuba, Lebanon, Poland, and the Union of Soviet Socialist Republics; and for four years, China, France, the Ukrainian Soviet Socialist Republic, the Union of South Africa, and the United Kingdom. With a view to securing a balanced representation in the various fields covered by the Commission, the Secretary-General of the United Nations was instructed to consult with the Governments so selected before the representatives were finally nominated by these Governments and confirmed by the Economic and Social Council.

Members and Terms of Office

§2. The members of the Commission during 1947 are shown in the following table. The nominating States were elected by the Economic and Social Council on 2 October 1946. Terms of office begin on 1 January and end on 31 December of the years indicated below.

Terms of Office	*Nominating States and Members of the Commission*
1947-1948	*Belgium:* Mr Rodolphe Putman[1] [2]
1947-1950	*China:* Mr S. K. Fong[1] [3]
1947-1949	*Colombia:* Dr Valerio Botero[1] [3]
1947-1949	*Cuba:* Dr José Pérez Cubillas[1]
1947-1948	*Czechoslovakia:* Dr Karel Czesany[1] [2]
1947-1950	*France:* Mr Jacques Certeux[1] [2]
1947-1948	*India:* Mr N. Sundaresan[1] [2]
1947-1949	*Lebanon:* Mr George Hakim[1] [3]
1947-1948	*New Zealand:* Dr Athol Rezy Ferguson Mackay[2] [4]
1947-1949	*Poland:* Mr S. Trampczynski[3] [4]
1947-1950	*Ukrainian Soviet Socialist Republic:* Mr Ivan Alexandrovich Tolkhunov[1]
1947-1950	*Union of South Africa:* Mr Seymour Jacklin[2] [3]
1947-1949	*Union of Soviet Socialist Republics:* Mr Pavel Mikhailovich Chernyshev[2]
1947-1950	*United Kingdom:* Mr Ralph George Hawtrey[1] [2]
1947-1948	*United States of America:* Mr Edward F. Bartelt[1] [2]

[1] Confirmed by Economic and Social Council, 10 December 1946.
[2] Biographical data in document E/453 (See *Check List*, Part 5: No. 1, entry 988).
[3] Not present at the first session of the Commission, 19 to 29 May 1947, Lake Success, New York. The following alternates were designated: *Colombia:* Dr Jorge Ortíz Rodríguez; *Lebanon:* Mr Edward A. Ghorra; *Poland:* Dr Jan Drewnowski. The following observer was designated: *China:* Mr Ta-yeh Wu.
[4] Confirmed by the Committee of the Whole of the Economic and Social Council, 26 March 1947.

Officers of the Commission

§3. At the first meeting of the first session of the Commission, 19 May 1947, the following officers were elected: *Chairman*, Mr Rodolphe Putman (Belgium); *First Vice-Chairman*, Mr Pavel Mikhailovich Chernyshev[1] (Union of Soviet Socialist Republics); *Second Vice-Chairman*, Dr Jorge Ortíz Rodríguez (Colombia); *Rapporteur*, Dr Athol Rezy Ferguson Mackay (New Zealand).

[1] Owing to the illness of Mr Putman, Mr Chernyshev acted as Chairman after the first meeting.

Plenary Meeting Records of the First Session

§4. The first session, plenary meetings 1 to 5, was held at the Interim Headquarters of the United Nations at Lake Success, New York, from 19 to 29 May 1947. None of the records of meetings was published.

Plenary Meeting Numbers	*Date, 1947*	*Archives**	*United Nations Press Releases*[1]
1	19 May	TPV	EC/150
2	27 May	TPV	EC/160
3	28 May	TPV	EC/162
4	28 May	TPV	EC/157[2]
5	29 May		EC/166

[1] Round-up of session in press release EC/165.
[2] Duplicated number (should have been EC/164); the other press release so numbered is not relevant.

* Key to deposits in the Archives of the United Nations: Typewritten verbatim records (TPV), typewritten summary records (TSR).

Ad hoc Committees of the First Session

§5. *Committee I* on technical problems of public finance in general and information required by the Commission for the accomplishment of its tasks. Appointed at the first plenary meeting of the Commission, 19 May 1947. *Membership:* The members from Belgium, China, Colombia, Cuba, France, India, Lebanon, Poland, the Ukrainian Soviet Socialist Republic, the United Kingdom and the United States of America, with other members attending. *Officers*: Chairman Dr Jorge Ortíz Rodríguez (Colombia), and Rapporteur, Mr Ralph George Hawtrey (United Kingdom). *Report:* •E/CN.8/W.2 (entry 37) submitted to the second plenary meeting, 27 May 1947.

Meeting Numbers	*Date, 1947*	*Archives**	*United Nations Press Releases*
1	19 May	TPV	EC/151
2	20 May	TPV	EC/155
3	21 May	TPV	EC/157
4	23 May	TPV	EC/159

§6. *Committee II* on international tax relations. Appointed at the first plenary meeting of the Commission, 19 May 1947. *Membership:* The members from Belgium, China, Colombia, Cuba, Czechoslovakia, France, New Zealand, the Union of Soviet Socialist Republics, the United Kingdom, and the United States of America, with other members attending. *Officers:* Chairman, Mr Pavel Mikhailovich Chernyshev (Union of Soviet Socialist Republics), and Rapporteur, Mr Jacques Certeux (France). *Report:* •E/CN.8/W.1 (entry 36) submitted to the second plenary meeting, 27 May 1947.

Meeting Numbers	*Date, 1947*	*Archives**	*United Nations Press Releases*
1	20 May	Notes	EC/152
2	21 May		EC/156
3	22 May	Notes	EC/158

Rules of Procedure

§7. The Economic and Social Council, in Resolution 100 (V) adopted at its 113th plenary meeting, 12 August 1947, approved for its functional Commissions the rules of procedure contained in document E/565. (See *Check List*, Part 5: No. 1, entry 1113.)

Report on the First Session to the Economic and Social Council

§8. The report of the first session of the Commission was published in document E/440 (*Economic and Social Council Official Records*, 5th session, *Supplement No.* 2) (entry 34).

• Restricted distribution.

* Key to deposits in the Archives of the United Nations: Typewritten verbatim records (TPV), typewritten summary records (TSR).

CHECK LIST

Explanation

ENTRY NUMBER (first column). Documents will be referred to by entry numbers in the index to this check list. Entry numbers do not appear on the documents and should not be used in citations.

LANGUAGE OF ISSUE (second column). The language editions in which a document is issued are indicated as English (E), French (F), Spanish (S), Russian (R), Chinese (C), or bilingual English-French (E&F) texts. Entries in *italics* indicate printed language texts.

DOCUMENT SYMBOL AND SHORT TITLE (third column). The official *document symbol number* is in **boldface.** This number should be used in citing documents. In the case of publications without document symbol numbers, titles should be cited together with the session number, issue number, supplement number, and volume number, whichever is included in the entry. *Title entries* have been standardized and shortened or expanded in order to clarify the meaning of the titles and the authorship of the documents, so the entries do not always conform literally to the actual documentary titles. Titles in *italics* indicate printed texts. *Collation* shows the pagination of the English or bilingual English-French text only. The date appearing on each document below the document symbol number is usually the date of registration of the documentary text with the Bureau of Documents for duplication and translation, and should be the same in all language texts. The date of registration closes each entry. (The date of publication of printed texts, usually appearing on the back covers, is not included in the entries.) Corrigenda and addenda are usually grouped with the parent document in the same entry. *Corrigenda* are corrections of errors in the texts, titles, dates or classifications of documents, emendations of translations, and additions of omitted text. *Addenda* include supplementary material, such as annexes, appendices, tables, charts, diagrams and additional communications, clauses and paragraphs. *Revisions* are texts revised through formal amendment, or new editions prepared by the submitting Delegation or by the Secretariat. This check list indicates cases in which only parts of documents are published in revised form.

REPUBLICATION NOTES indicate republication of whole documents in other documents or in the *Official Records*, except that in the case of resolutions only their republication in collected sets is indicated, and in the case of draft resolutions no attempt is made to note inclusion of the texts in verbatim records of meetings.

RESTRICTED DOCUMENTS, indicated by the black dot (•) before the document number, are documents whose circulation is limited primarily to members of the issuing body and the related section of the Secretariat.

REFERENCES TO INTRODUCTION. The relevant sections (§§) of the Introduction which describe the appointment, membership, officers, reports and the records of meetings of Committees and Sub-Committees of the Council are indicated in footnotes to the documents series.

Abbreviations

Add.	Addendum
C.	Chinese text
Corr.	Corrigendum
Cttee	Committee
E.	English text
E&F	Bilingual text: English and French
E.S.C.O.R.	*Economic and Social Council Official Records*
F.	French text
FAO	Food and Agriculture Organization of the United Nations
G.A.O.R.	*General Assembly Official Records*
ILO	International Labour Organisation
Int.	International
No.	Number
p.	page(s)
R.	Russian text
Rev.	Revision
S.	Spanish text
Ukrainian S.S.R.	Ukrainian Soviet Socialist Republic
U.S.A.	United States of America
U.S.S.R.	Union of Soviet Socialist Republics

First Session, Lake Success, N. Y., 19 to 29 May 1947

Entry No.	*Language of Issue*	*Document Symbol and Short Title*
		General Series
1	E&F	**E/CN.8/1.** List of members. 1p. 17 Mar 47.
2	E F	**E/CN.8/2.** Draft provisional agenda. 1st meeting, 28 Apr 47. 1p. 20 Mar 47. French text misdated 21 Mar 47.
3	E F	**E/CN.8/2/Rev.1.** Provisional agenda and list of documents. 2p. 14 May 47.
4	E F	**E/CN.8/3.** Draft rules of procedure ((E/327) and E/33/Rev.2).[1] Note by Secretariat. 8p. 20 Mar 47.
5	E F	**E/CN.8/4.** Documentary material concerning the terms of reference of the Commission. Note by Secretariat. 10p. 20 Mar 47.
	E F	**E/CN.8/4/Add.1.** Addendum to text. 6p. 24 Mar 47.
6	E F S R	**E/CN.8/5.** Documentary material concerning the League of Nations' Fiscal Cttee. 10p. 20 Mar 47.
7	E F S R	**E/CN.8/6.** Remarks concerning the tasks of Fiscal Commission. Note by Secretariat. 15p. 10 Apr 47.
8	E F S	**E/CN.8/7.** Co-ordination and relations with other Commissions (Documentary material on the respective functions and activities of the Commissions of the Council). 14p. 30 Apr 47.
9	E F S	**E/CN.8/8.** Documentary material on relations with Specialized Agencies. 8p. 30 Apr 47. Spanish text misdated 19 June 47.
10	E F S	**E/CN.8/9.** Documentary material on relations with non-governmental organizations. 6p. 29 Apr 47.
11	E F S	**E/CN.8/10.** Note transmitting Resolution of Int. Chamber of Commerce on "Taxation" (E/C.2/38).[2] Submitted by Secretariat. 1p. 14 May 47. Spanish text misdated 16 June 47.
12	E F S R	**E/CN.8/11.** Additional remarks on periodic publications (E/CN.8/6). Note by Secretariat. 15p. 17 May 47.

[1] See *Check List*, Part 5: No. 1, entries 618,716.

[2] See *Check List*, Part 5: No. 1, entry 1438.

Entry No.	Language of Issue	Document Symbol and Short Title
		General Series
13	E F S	**E/CN.8/12.** Remarks made at 1st meeting, 19 May 47, by A. D. K. Owen, Assistant Secretary-General for Economic Affairs. 3p. 19 May 47. Spanish text misdated 19 June 47.
14	E F S R	**E/CN.8/13.** First additional memorandum on programme of work concerning budgetary systems and methods (E/CN.8/6). Note by Secretariat. 11p. 18 May 47.
15	E F S R	**E/CN.8/14.** Second additional memorandum on programme of work concerning co-ordination of central and local finance (E/CN.8/6 and E/CN.8/13). Note by Secretariat. 3p. 16 May 47. Spanish text misdated 19 June 47.
16	E F S R	**E/CN.8/15.** Third additional memorandum on programme of work concerning fiscal methods and economic policies (E/CN.8/6, E/CN.8/13 and E/CN.8/14). Note by Secretariat. 3p. 16 May 47.
17	E F R	**E/CN.8/16.** Fourth additional memorandum on programme of work concerning int. tax relations (E/CN.8/6, E/CN.8/13 to 15). Note by Secretariat. 3p. 16 May 47.
18	E F S R	**E/CN.8/17.** Additional suggestions concerning economic depression, review of taxes and library services. By Dr. A. R. F. Mackay, Representative of New Zealand. 1p. 16 May 47. Spanish text misdated 19 June 47.
19	E F S R	**E/CN.8/18.** Joint proposal to set up three Cttees in order to facilitate and accelerate the work of the Commission. Submitted by Representatives of Belgium, Colombia and New Zealand. 2p. 16 May 47. Spanish text misdated 19 June 47.
20	E F	**E/CN.8/19.** Partial list of participants. 1p. 17 May 47.
21	E	**E/CN.8/19/Rev.1.** Revised list. 1p. 19 May 47.
22	E	**E/CN.8/19/Rev.2.** Revised list. 2p. 21 May 47.
23	E F	**E/CN.8/20.** List of documents distributed before the opening of 1st session. 2p. 17 May 47.
24	E	**E/CN.8/21.** Composition of Cttees I and II. 1p. 19 May 47.
25	E&F	**E/CN.8/21/Rev.1.** Revised list. 1p. 20 May 47.

Entry No.	Language of Issue	Document Symbol and Short Title
		General Series
26	E F S R	**E/CN.8/22.** Proposal to confine the activity of the Commissions on: 1.) Double taxation and mutual assistance in collection of taxes and exchange of information, and on 2.) Tax obstacles to int. trade and investment. By Representative of the U.S.A. 2p. 20 May 47.
27	E F S R	**E/CN.8/23.** Draft agenda for Cttee II. Proposal submitted by Dr. José Pérez Cubillas, Representative of Cuba. 1p. 20 May 47.
28	E F S R	**E/CN.8/24.** International double taxation. Report by Int. Chamber of Commerce (Cttee on Taxation). Transmitted by Secretariat. 13p. 22 May 47.
29	E F S R	**E/CN.8/25.** Proposal concerning Report of Cttee II (•E/CN.8/W.1). By Representative of France. 2p. 27 May 47.
30	E F R	**E/CN.8/26.** Memorandum on fiscal systems and policies as they affect purchasing power, consumption levels, economic development, social progress, and in relevance to the improvement of agriculture, marketing and distribution. By Mr. F. L. McDougall, Counselor, FAO. Transmitted by Secretariat. 2p. 6 June 47.
31a	E F	**E/CN.8/27.** List of documents distributed during first half of 1947. Prepared by Documents Index Unit. 3p. 14 July 47.
31b	E	**E/CN.8/27/Rev.1.** Revised text. 3p. 1 Dec. 48.
32	E F	**E/CN.8/28.** Action taken by Economic and Social Council concerning the Report of the Commission on its 1st session (E/440, E/440/Add.1.).[3] 10p. 7 Aug 47.
33	E F S	**E/CN.8/29.** Resolution 12 on fiscal policy and double taxation as adopted at 11th Congress, 2-7 June 47, Montreux, Switzerland, by Int. Chamber of Commerce. 3p. 25 July 47.
		Working Papers
34	E F S R	•**E/CN.8/W.1.** Report. Submitted by Rapporteur of Cttee II. 5p. 25 May 47. French, Spanish and Russian texts misdated 23 May 47.
35	E F S R	•**E/CN.8/W.2.** Report. Submitted by Rapporteur of Cttee I. 3p. 25 May 47.

[3] See entries 58,59.

• Restricted distribution.

Entry No.	Language of Issue	Document Symbol and Short Title
		Working Papers
36	E F R	•**E/CN.8/W.3.** Memorandum. Submitted by Rapporteur of Cttee I. 2p. 25 May 47.
37	E F R	•**E/CN.8/W.4.** Agenda, 27 May 47. 1p. 27 May 47.
38	E F R	•**E/CN.8/W.5.** Tentative draft report to Economic and Social Council on the work of the 1st session of the Commission. Submitted by General Rapporteur. 9p. 26 May 47.
39	E	•**E/CN.8/W.5/Rev.1.** Revised text. 8p. 27 May 47.
40	E F S E	•**E/CN.8/W.5/Rev.2.** Revised text. 9p. 27 May 47. •**E/CN.8/W.5/Rev.2/Corr.1.** Corrigendum to text. 1p. 27 May 47. French text uncorrected.
41	E F S	•**E/CN.8/W.6.** Note concerning compilation of biographical data of Members of the Commission. By Secretariat. 1p. 27 May 47.
42	E F R	•**E/CN.8/W.7.** Documents circulated to Cttees I and II of the Commission, during 1st session. Compilation of texts. Note by Secretariat. 20p. 10 June 47.
43	E F S R	•**E/CN.8/W.8.** Letter dated 17 May 47 to Secretary of the Commission. From Mr. E. J. Riches, Economic Advisor, ILO. 2p. 16 June 47.
44	E F	•**E/CN.8/W.9.** List of international tax agreements, 1843-1946. Note by Secretariat. 42p. 22 Aug 47.
45	E F	•**E/CN.8/W.10.** Rules of procedure for the functional Commissions of the Council. Note by Secretariat. 1p. 27 Aug 47. The Economic and Social Council in Resolution 100 (V), adopted 12 August 1947, approved rules of procedure for its functional Commissions in document E/565 (See *Check List*, Part 5: No. 1, entry 1113).
46	E F S	•**E/CN.8/W.11.** Text of circular letter dated 2 Sep 47 addressed to Member Governments requesting information and cooperation. Note by Secretariat. 4p. 25 Sep 47. Spanish text misdated 2 Apr 48.
47	E F	•**E/CN.8/W.12.** Note on the Provisional questionnaire of Trusteeship Council (T/44).[4] Submitted by Secretariat. 3p. 1 Oct 47.

[4] See *Check List*, Part 4: No. 1, entry 46.

• Restricted distribution.

Entry No.	Language of Issue		Document Symbol and Short Title
			Working Papers
48	E F S		•E/CN.8/W.13. Text of circular letter dated 19 Jan 48 addressed to Member Governments, asking for documentary material. Note by Secretariat. 4p. 28 Jan 48.
49	E F S		•E/CN.8/W.14. Resolutions and themes for study 1947/48 adopted by International Fiscal Association Congress, held on 11-13 Sep 1947, at Scheveningen, Netherlands. Transmitted by Secretariat. 2p. 25 Feb 48.
50	E F S		•E/CN.8/W.15. References of interest to the Commission contained in documents prepared for the 6th session of Economic and Social Council. Note by Secretariat. 4p. 10 Mar 48.
51	E F		•E/CN.8/W.16. References of interest to the Commission contained in the Proceedings of the 9th Inter-American Conference, Bogotá, 1-30 Apr 48. Note by Secretary. 2p. 1 Aug 48.
52	E F	R	•E/CN.8/W.17. References of interest to the Commission contained in the Proceedings of United Nations Conference on Trade and Employment, Havana (21 Nov 47-24 Mar 48). Note by Secretariat. 5p. 1 Aug 48.
53	E F		•E/CN.8/W.18. Memorandum in reply to the questionnaire dated 2 Sep 47 on international fiscal problems (•E/CN.8/W.11). By Government of the U.S.A. Transmitted by Secretary-General. 45p. 4 Aug 48.
54	E F S		•E/CN.8/W.19. Questionnaire on the tax treatment of foreign nationals, assets and transactions. Prepared by Secretariat. 15p. 5 Aug 48.
55	E	R	•E/CN.8/W.20. Items proposed by Member Governments for consideration by the Commission. Note by Secretariat. 6p. 1 Nov 48.
56	E		•E/CN.8/W.21. Administrative practices concerning the assessment and collection of taxes. Note by Secretariat. 27p. 5 Nov 48.
57	E		•E/CN.8/W.22. Statements of views of Member Governments on the Mexico and London Model Tax Conventions 1943-1946 for the avoidance of double taxation and the prevention of fiscal evasion. Prepared by Secretariat. 44p. 15 Nov 48.

• Restricted distribution.

Entry No.	*Language of Issue*	*Document Symbol and Short Title*
		Report to Economic and Social Council
58	E F S R	**E/440.** Report on 1st session. Submitted by Fiscal Commission. 9p. 29 May 47.
59	E F	**E/440/Add.1.** Estimate in accordance with Rule 30 of Rules of procedure of the Council. Presented by Secretary-General. 2p. 16 July 47.
	E&F	Republished as *Supplement* No. 2 to *E.S.C.O.R.*, 5th session.

SUBJECT-INDEX

Explanation

Documents of the Fiscal Commission are indexed by the entry numbers in the Check List section, pages 1-8.

Discussions are indexed by the section (§) numbers and, following the colon (:), by meeting numbers. Section numbers refer to sections of the Introduction, pp. iii-viii.

Thus, the following entry in the Subject-Index:

Double taxation
  Committee II report 34
  discussion §4:1,4; §6

is to be interpreted: Double taxation is mentioned in the report of Committee II, which entry 34, on page 5, indicates is document •E/CN.8/W.1. The subject was discussed in the Commission during its first and fourth meetings, 19 and 28 May 1947, as indicated in the table of meeting records in §4 of the Introduction, page vii; and was further discussed in Committee II, on international tax relations, according to §6, page viii.

Accountancy standards and practices: *See* Budgetary systems and policies
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Bilateral tax conventions: *See* Tax conventions
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  discussion §4:4, §5, §6
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Circular letters to Member Governments 38-40,46,48,50,53,54,56-58
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Correspondents, governmental fiscal 42
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  discussion §5; §6
  See also Budgetary systems and policies; International tax relations; Taxation, national
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  committees, proposed 7,19
    discussion §4:1
  See also subheading session I (1947) *below*
  documents, check lists of 23,31,42
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    biographies §2: footnote 2
    lists 1,20-22,58; §2
  nominating States §1; §2
  officers §3
  programme of work 5,7,11,12,14-19,32, 34,35,38-40,42,58
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